

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2005-11
ANNUAL REVISIONS- LOCAL AGENCIES

SEPTEMBER 30, 2005

Government Code Section (GC §) 17561 provides for the reimbursement of state mandated costs. Enclosed is information for updating the Mandated Cost Manual for Cities, Counties, and Special Districts. The manual contains all forms and instructions that are necessary for local agencies to file 2005-06 annual claims with the State Controller's Office (SCO).

Estimated claims for costs to be incurred during the 2005-06 fiscal year and reimbursement claims that detail the costs actually incurred in the 2004-05 fiscal year must be filed with the SCO. **Claims must be delivered or postmarked on or before January 17, 2006.** If the claim is filed after the deadline, but by January 15, 2007, the approved claim will be reduced by a late penalty of 10% not to exceed a maximum of \$1,000 for on-going claims. In order for a claim to be considered properly filed, the claim must include supporting documentation specified in the instructions to substantiate the costs claimed. In addition, the claimant must explain the functions performed by each employee for whom costs were claimed. Claims will not be accepted if filed more than one year after the deadline or without supporting documentation.

Amounts appropriated for the payment of program costs are shown beginning on page 6 under "Appropriations for the State Mandated Cost Programs for the 2004-05 and 2005-06 Fiscal Years." The fiscal years for which costs can be claimed for a mandated cost program are shown beginning on page 9 under "Reimbursable State Mandated Cost Programs." To prepare 2005-06 estimated claims and 2004-05 reimbursement claims, forms in the manual should be duplicated to meet the local agency's filing requirements. Claim amounts should be rounded to the nearest dollar.

Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents. **(To expedite the payment process, please sign the form in blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

Use the following mailing addresses:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MINIMUM CLAIM COST

GC §17564(a) provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds one thousand dollars (\$1,000), provided that a county may submit a combined claim on behalf of special districts within their county if the combined claim exceeds \$1,000, even if the individual special district's claim does not each exceed \$1,000. The county shall determine if the submission of a combined claim is economically feasible and shall be responsible for disbursing the funds to each special district. Combined claims may be filed only when the county is the fiscal agent for the special districts. A combined claim must show the individual claim costs for each eligible special district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a special district provides a written notice of its intent to file a separate claim to the county and to the SCO at least 180 days prior to the deadline for filing the claim.

ESTIMATED CLAIMS

Unless otherwise specified in the claiming instructions, claimants do not have to provide cost schedules and supporting documents with the estimated claim if the estimated amount does not exceed the prior fiscal year's actual costs by more than 10%. The claimant can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the prior fiscal year's actual costs by more than 10%, the claimant must complete claim forms as specified in the claiming instructions for the program and explain the reason for the increased costs. If the explanation to support the higher estimate is not provided with the claim, the claim will automatically be adjusted to 110% of the prior fiscal year's actual costs.

PROGRAM UPDATES FOR 2004-05 FISCAL YEAR

Ch. 486/75 Mandate Reimbursement Process

Ch. 486/75, Mandate Reimbursement Process, provides reimbursement for the cost of: (1) preparing and presenting successful test claims, and (2) preparing and submitting successful reimbursement claims to the SCO. With respect to preparing and submitting claims to the SCO, the 2004 State Budget Act (Ch. 208, Statutes of 2004), imposed in the 2004-05 fiscal year the same limitations as those imposed in the prior fiscal years. Claiming instructions and forms for Chapter 486/75, Mandate Reimbursement Process, were issued separately and are not included in this revision. Limitations on reimbursement for independent contractor costs are as follows:

"If a local agency contracts with an independent contractor for the preparation and submission of reimbursement claims, the costs reimbursable by the state for that purpose shall not exceed the lesser of (1) 10 percent of the amount of the claims prepared and submitted by the independent contractor, or (2) the actual costs that would necessarily have been incurred for that purpose if performed by employees of the local agency.

The maximum amount of reimbursement provided (in the above provision) may be exceeded only if the local agency establishes, by appropriate documentation, that the preparation and submission of these claims could not have been accomplished without the incurring of the additional costs claimed by the local agency."

Updates of Rates and Factors

The following rates are to be used for filing 2004-05 reimbursement claims. The 2004-05 rates are computed by adjusting the 2003-04 rate by the change in the Implicit Price Deflator (IPD) as determined by the State Department of Finance's report of April 2005, *National Deflators, State and Local Purchases*. The estimated change in the IPD for 2004-05 is 4.5%. For preparing the 2005-06 estimated claims, local agencies may use the program's 2004-05 rate or increase the 2004-05 rate by the estimated 2005-06 IPD change of 3.5% to determine 2005-06 estimated claim amounts. In the subsequent fiscal year, the estimated amount must be adjusted to actual cost.

- ♦ *Ch. 39/98, Redevelopment Agencies Tax Disbursement Reporting (Program No. 245)*

The uniform cost allowance per statement for the 2004-05 fiscal year is \$26.14.

- ♦ *Ch. 641/86, Open Meetings/Brown Act Reform (Program No. 219)*

The uniform cost allowance for the 2004-05 fiscal year is \$124.64.

- ♦ *Ch. 1242/77, Senior Citizens' Property Tax Postponement (Program No. 18)*

Counties with an established base year entitlement will receive an automatic payment through the State Mandate Apportionment System (SMAS) (See page 5 of the manual). The amount of increase for the 2004-05 apportionment is 4.5%. Counties without an established base year entitlement may file a 2004-05 reimbursement claim. The 2004-05 unit cost reimbursement rate for each document processed is \$13.08.

- ♦ *Ch. 921/87, Unitary Countywide Tax Rate (Program No. 90)*

The 2004-05 Implicit Price Deflator factor for adjusting the 1987-88 base year cost is 1.630.

- ♦ *Ch. 704/75, Voters Registration Procedures (Program No. 056)*

2004-05 Reimbursement Factors by County

Amount Per Affidavit Processed			
<u>County</u>	<u>Amount Per Affidavit</u>	<u>County</u>	<u>Amount Per Affidavit</u>
Alameda	0.451	Orange	0.406
Alpine	2.794	Placer	0.887
Amador	2.794	Plumas	2.794
Butte	0.989	Riverside	0.451
Calaveras	2.794	Sacramento	0.451
Colusa	2.794	San Benito	2.794
Contra Costa	0.451	San Bernardino	0.451

2004-05 Reimbursement Factors by County (Ctd.)

Amount Per Affidavit Processed

<u>County</u>	<u>Amount Per Affidavit</u>	<u>County</u>	<u>Amount Per Affidavit</u>
Del Norte	2.794	San Diego	0.406
El Dorado	1.041	San Francisco	0.451
Fresno	0.989	San Joaquin	0.887
Glenn	2.794	San Luis Obispo	0.887
Humboldt	1.041	San Mateo	0.887
Imperial	2.794	Santa Barbara	0.887
Inyo	2.794	Santa Clara	0.406
Kern	0.989	Santa Cruz	0.887
Kings	2.794	Shasta	1.041
Lake	2.794	Sierra	2.794
Lassen	2.794	Siskiyou	2.794
Los Angeles	0.406	Solano	0.887
Madera	2.794	Sonoma	0.887
Marin	0.887	Stanislaus	0.887
Mariposa	2.794	Sutter	2.794
Mendocino	2.794	Tehama	2.794
Merced	1.041	Trinity	2.794
Modoc	2.794	Tulare	0.887
Mono	2.794	Tuolumne	2.794
Monterey	0.887	Ventura	0.887
Napa	1.041	Yolo	1.041
Nevada	1.041	Yuba	2.794

FINAL FILING DEADLINE FOR 2004-05 FISCAL YEAR CLAIMS

The final filing deadline for 2004-05 reimbursement claims is **January 17, 2006**. A late penalty of 10% up to a maximum of \$1,000 for on-going claims of the approved claim will be applied to 2004-05 claims filed after January 17, 2006. **Claims filed after January 15, 2007, will not be accepted.**

APPROPRIATIONS FOR THE 2004-05 AND 2005-06 FISCAL YEARS

Source of the State Mandated Cost Appropriations - 2005 State Budget Act (Ch. 38/05)

Mandated Programs				Amounts Appropriated	
				2004-05	2005-06
Item 4440-295-0001 Department of Mental Health				\$60,000,000	\$60,000,000
(1)	Chapter	1747/84	Services to Handicapped Students		
(2)	Chapter	654/96	Seriously Emotionally Disturbed Pupils		
Total				<u>\$60,000,000¹</u>	<u>\$60,000,000¹</u>

Item 8885-295-0001 Commission on State Mandates

(1) For payment of the following mandate claims for the 2004-05 fiscal year: \$73,156,000²

(a)	Chapter	411/95	Crime Victim Rights
(b)	Chapter	1249/92	Threats Against Peace Officers
(c)	Chapter	1399/76	Child Abduction and Recovery
(d)	Chapter	337/90	Stolen Vehicle Notification ³
(e)	Chapter	77/78	Absentee Ballots
(f)	Chapter	1422/82	Permanent Absent Voters
(g)	Chapter	704/75	Voter Registration Procedures
(h)	Chapter	697/99	Absentee Ballots II-Tabulation by Precinct
(i)	Chapter	391/88	Brendan McGuire Act
(k)	Chapter	102/81	Medi-Cal Beneficiary Death Notices
(l)	Chapter	961/92	Pacific Beach Safety
(m)	Chapter	1603/90	Perinatal Services
(n)	Chapter	1088/88	AIDS/Search Warrant
(o)	Chapter	1253/80	Mentally Retarded Defendants Representation
(p)	Chapter	644/80	Judicial Proceedings
(q)	Chapter	1304/80	Conservatorship: Developmentally Disabled Adults
(r)	Chapter	694/75	Developmentally Disabled Attorneys Services
(s)	Chapter	498/77	Coroners Costs
(t)	Chapter	1114/79	Not Guilty by Reason of Insanity
(u)	Chapter	1038/78	Mentally Disordered Offenders' Extended Commitments
(v)	Chapter	762/95	Sexually Violent Predators
(w)	Chapter	106/78	Mentally Disordered Sex Offenders Reccommitments
(x)	Chapter	183/92	Domestic Violence Treatment Services

² 2005-06 State Budget Act (Chapter 38/39, Statutes of 2005) Item 8885-295-0001 and Provision 3

³ 2004-05 State Budget Act (Chapter 208, Statutes of 2004, Item 0820-295-0001) program suspended.

APPROPRIATIONS FOR THE 2004-05 AND 2005-06 FISCAL YEARS (Cont'd.)

Source of the State Mandated Cost Appropriations (Con'td.)

Mandated Programs				Amounts Appropriated	
				2004-05	2005-06
Item 8885-295-0001 Commission on State Mandates (Con'td.)					
(1) For payment of the following (Cont'd.)					
(y)	Chapter	1171/89	Police Officers Cancer Presumption		
(z)	Chapter	1568/82	Firefighters Cancer Presumption		
(aa)	Chapter	246/95	Domestic Violence Arrest Policies		
(bb)	Chapter	752/98	Animal Adoption		
(cc)	Chapter	921/87	Unitary Countywide Tax Rates		
(dd)	Chapter	1242/77	Senior Citizens Property Tax Deferral		
(ee)	Chapter	697/92	Allocation of Property Tax Revenues		
(ff)	Chapter	875/85	Photographic Record of Evidence		
(gg)	Chapter	999/91	Rape Victims Counseling		
(hh)	Chapter	1120/96	Health Benefits for Survivors-Peace Officers Firefighters		
(ii)	Chapter	641/86	Open Meetings Act/Brown Act Reform ⁴		
Total					<u>\$73,156,000</u>

Item 8885-295-0001 Commission on State Mandates

(2) For payment of the following mandate claims for the 2005-06 fiscal year:				\$46,208,000⁵	
(a)	Chapter	411/95	Crime Victims Rights		
(b)	Chapter	1249/92	Threats Against Peace Officers		
(c)	Chapter	1399/76	Child Abduction and Recovery		
(d)	Chapter	337/90	Stolen Vehicle Notification		
(e)	Chapter	77/78	Absentee Ballots		
(f)	Chapter	1422/82	Permanent Absentee Voters		
(g)	Chapter	704/75	Voter Registration Procedures		
(h)	Chapter	697/99	Absentee Ballots – Tabulation by Precinct		
(i)	Chapter	391/88	Brendan McGuire Act		
(j)	Chapter	102/81	Medi-Cal Beneficiary Death Notices		
(k)	Chapter	961/92	Pacific Beach Safety		
(l)	Chapter	1603/90	Perinatal Services		
(m)	Chapter	1088/88	AIDS/Search Warrant		
(n)	Chapter	1253/80	Mentally Retarded Defendants Representation		
(o)	Chapter	644/80	Judicial Proceedings		
(p)	Chapter	1304/80	Conservatorship: Developmentally Disabled Adults		
(q)	Chapter	694/75	Developmentally Disabled Attorneys Services		
(r)	Chapter	498/77	Coroners Costs		

⁴ Commission on State Mandates set aside the Parameters and Guidelines as directed by AB 138, Statute of 2005.

⁵ 2005-06 State Budget Act (Chapter 38/39, Statutes of 2005) Item 8885-295-0001 and Provision 1.

APPROPRIATIONS FOR THE 2004-05 AND 2005-06 FISCAL YEAR (Cont'd.)**Source of the State Mandated Cost Appropriations (Cont'd.)**

Mandated Programs				Amounts Appropriated	
				2004-05	2005-06
Item 8885-295-0001 Commission on State Mandates (Cont'd.)					
(2) For payment of the following (Cont'd.)					
(s)	Chapter	1114/79	Not Guilty by Reason of Insanity II		
(t)	Chapter	1038/78	Mentally Disordered Offenders Extended Commitment		
(u)	Chapter	762/95	Sexually Violent Predators		
(v)	Chapter	1036/78	Mentally Disordered Sex Offenders Reccommitments		
(w)	Chapter	183/92	Domestic Violence Treatment Services		
(x)	Chapter	1171/89	Police Officers Cancer Presumption		
(y)	Chapter	1568/82	Firefighters Cancer Presumption		
(z)	Chapter	246/95	Domestic Violence Arrest Policies		
(aa)	Chapter	752/98	Animal Adoption		
(bb)	Chapter	924/87	Unitary Countrywide Tax Rates		
(cc)	Chapter	1242/77	Senior Citizens Property Tax Deferral		
(dd)	Chapter	697/92	Allocation of Property Tax Revenues		
(ee)	Chapter	875/85	Photographic Record of Evidence		
(ff)	Chapter	999/91	Rape Victims Counseling		
(gg)	Chapter	1120/96	Health Benefits for Survivors-Peace Officers and Firefighters		
Total					<u>\$46,208,000</u>
Item 8885-295-0001 Commission on State Mandates, Provision 1					
(a)	Chapter	675/90	Peace Officers Procedural Bill of Rights (POBOR) ⁶		
Item 8885-295-0044 Commission on State Mandates					
(1)	Chapter	1460/89	Administrative License Suspension		\$1,506,000
Item 8885-295-0106 Department of Pesticide Regulation					
(1)	Chapter	1200/89	Pesticide Use Reports		157,000
Grand Total				<u>\$133,156,000</u>	<u>\$107,871,00</u>

⁶ 2005-06 State Budget Act (Chapter 38/39, Statutes of 2005), specifically identify POBOR for deferral of payment of costs for the 2004-05 and 2005-06 fiscal years.

REIMBURSABLE STATE MANDATED COST PROGRAMS

Local agencies may file claims with the SCO for costs incurred for the following programs. These programs are listed in alphabetical order by program name. The letters "a", "b", and "c", indicate the agencies eligible to file claims for the given program and fiscal year, as follows:

Letter Eligible Local Agency

- a Counties, Cities, and Special Districts
- b Counties and Cities
- c Counties only

2004-05 Reimburse- ment Claim	2005-06 Estimated Claim	Local Agencies	
a	a	Chapter 77/78	Absentee Ballots
c	c	Chapter 697/99	Absentee Ballots: Tabulation by Precinct
b	b	Chapter 1460/89	Administrative License Suspension
b	b	Chapter 1088/88	AIDS Search Warrants
a	N/A ¹	Chapter 644/94	Airport Land Use Commissions/Plans
c	c	Chapter 697/92	Allocation of Property Tax Revenue
a	a	Chapter 752/98	Animal Adoption
a	a	Chapter 391/88	Brendon Maguire Act
c	c	Chapter 1399/76	Child Abduction and Recovery
c	c	Chapter 1304/80	Conservatorship: Developmentally Disabled Adults
c	c	Chapter 498/77	Coroners Costs
c	c	Chapter 921/87	Countywide Tax Rates - Unitary
c	c	Chapter 411/95	Crime Victims Rights
c	c	Chapter 694/75	Developmentally Disabled: Attorneys Services
b	b	Chapter 246/95	Domestic Violence Arrest Policies and Standards
b	b	Chapter 183/92	Domestic Violence Treatment Services
a	a	Chapter 1568/82	Firefighters Cancer Presumption
a	N/A ²	Chapter 1170/96	Grand Jury Proceedings
a	a	Chapter 1120/96	Health Benefits for Survivors of Peace Officers and Firefighters
c	c	Chapter 644/80	Judicial Proceedings
a	N/A ²	Chapter 486/75	Mandate Reimbursement Process
c	c	Chapter 102/81	Medi-Cal Beneficiary Death Notices
c	c	Chapter 435/93	Mentally Disordered Offenders Extended Commitment Proceedings
c	c	Chapter 1036/78	Mentally Disordered Sex Offenders: Extended Commitments
c	c	Chapter 1253/80	Mentally Retarded Defendants: Diversion
c	c	Chapter 1114/79	Not Guilty by Reason of Insanity II

¹ The 2005-06 State Budget Act (Chapter 38/39, Statutes of 2005) Item 8885-295-0042, Provision 1, suspends this program for the 2005-06 fiscal year.

² The 2005-06 State Budget Act (Chapter 38/39, Statutes of 2005) Item 8885-295-0001, Provision 3, suspends this program for the 2005-06 fiscal year.

REIMBURSABLE STATE MANDATED COST PROGRAMS (Continued)

2004-05 Reimburse- ment Claim	2005-06 Estimated Claim	Local Agencies		
a	N/A ³	Chapter	641/86	Open Meetings Act/Brown Act Reform
c	c	Chapter	961/92	Pacific Beach Safety
a	a	Chapter	1171/89	Peace Officers Cancer Presumption
a	a	Chapter	675/90	Peace Officers Procedural Bill of Rights
c	c	Chapter	1603/90	Perinatal Services for Alcohol/Drug Exposed Infants
c	c	Chapter	1422/82	Permanent Absentee Voters
c	c	Chapter	1200/89	Pesticide Use Reports
a	a	Chapter	875/85	Photographic Record of Evidence
b	b	Chapter	284/00	Postmortem Examinations: Unidentified Bodies, Human Remains
c	N/A ⁴	Chapter	18/99	Presidential Primaries
b	N/A ⁴	Chapter	820/91	Prisoner Parental Rights
b	b	Chapter	999/91	Rape Victims Counseling Center Notices
b	N/A ⁴	Chapter	39/98	Redevelopment Agencies – Tax Disbursement Reporting
N/A ⁵	N/A ⁵	Chapter	1143/80	Regional Housing Needs Assessment
c	c	Chapter	1242/77	Senior Citizens Property Tax Deferral Program
c	c	Chapter	654/96	Seriously Emotionally Disturbed Pupils: Out of State Mental Health Services
c	c	Chapter	1747/84	Services to Handicapped Students
c	c	Chapter	762/95	Sexually Violent Predators
N/A ⁶	b	Chapter	337/90	Stolen Vehicle Notification
a	a	Chapter	1249/92	Threats Against Peace Officers
a	a	Chapter	704/75	Voter Registration Procedures

³ Commission on State Mandates set aside this program as directed by AB 138, Statutes of 2005.

⁴ The 2005-06 State Budget Act (Chapter 38/39, Statutes of 2005) Item 8885-295-0001, Provision 3, suspends this program for the 2005-06 fiscal year.

⁵ Commission on State Mandates set aside the Parameters and Guidelines on May 26, 2005.

⁶ This program was suspended for the 2004-05 fiscal year.

PROGRAMS SUSPENDED FOR THE 2005-06 FISCAL YEAR

Pursuant to Government Code Section 17581, the following state mandated programs are identified in the 2005 State Budget Act, with a \$0 appropriation by the Legislature. Therefore, the following state mandated programs have been suspended for the 2005-06 fiscal year, and no 2005-06 claim shall be filed.

Item 8885-295-0001, Provision 3

Chapter	1123/77	Adult Felony Restitution
Chapter	1334/87	CPR Pocket Masks
Chapter	1032/80	Deaf Teletype Equipment
Chapter	1609/84	Domestic Violence Information
Chapter	444/97	Elder Abuse Law Enforcement Training
Chapter	267/98	Extended Commitment - Youth Authority
Chapter	845/78	Filipino Employee Surveys
Chapter	1170/96	Grand Jury Proceedings
Chapter	1357/86	Guardian/Conservatorship Filings
Chapter	494/79	Handicapped Voter Access
Chapter	1597/88	Inmate AIDS Testing
Chapter	126/93	Law Enforcement Sexual Harassment Training
Chapter	1330/76	Local Coastal Plans
Chapter	486/75	Mandate Reimbursement Process
Chapter	1456/88	Missing Persons Report
Title	8	Personal Alarm Devices
Chapter	18/99	Presidential Primaries
Chapter	820/91	Prisoner Parental Rights
Chapter	39/98	Redevelopment Agencies
Chapter	36/94	Sex Crime Confidentiality
Chapter	485/98	Sex Offenders: Disclosure by Law Enforcement Officers
Chapter	955/89	SIDS Autopsies
Chapter	268/91	SIDS Contacts by Local Health Officers
Chapter	453/74	SIDS Notices
Chapter	1111/89	SIDS Training for Firefighters
CCR	Title 8	Structural and Wildlife Firefighter Safety Clothing and Equipment
Chapter	238/74	Substandard Housing
Chapter	1188/92	Very High Fire Hazard Severity Zones
Chapter	332/81	Victims Statements

Item 8885-295-0042

Chapter	644/94	Airport Land Use Commissions/Plans
---------	--------	------------------------------------

Commission on State Mandates set aside Parameters and Guidelines for the following programs:

Chapter	156/96	County Treasury Oversight Committees
Chapter	783/95	Investment Reports
Chapter	1281/80	Involuntary Lien Notices
Chapter	1105/92	Misdemeanors: Booking and Fingerprinting
Chapter	1051/83	Mobilehome Property Tax Deferral Program
Chapter	641/86	Open Meetings/Brown Act Reform
Chapter	48/87	Property Tax: Family Transfers
Chapter	39/98	Redevelopment Agencies – Tax Disbursement Reporting
Chapter	1143/80	Regional Housing Needs Determination
Chapter	1297/94	Two-Way Traffic Signal Communications

AUDIT OF COSTS

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and that the claim was prepared in accordance with the SCO's claiming instructions and the Commission on State Mandate's Parameters and Guidelines (P's and G's). If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC §17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency is subject to audit by the State Controller no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and shall be made available to the SCO on request.

SOURCE DOCUMENTS

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

RETENTION OF CLAIMING INSTRUCTIONS

For your convenience, the revised claiming instructions in this package have been arranged in alphabetical order by program name. These revisions should be inserted in the Mandated Cost Manual to replace the old forms. The instructions should then be retained permanently for future reference, and the forms should be duplicated to meet your filing requirements. Annually, updated forms and any other information or instructions claimants may need to file claims, as well as instructions and forms for all new programs released throughout the year will be placed on the SCO's Web site at **[www.sco.ca.gov/ard/local/locreim/ index.shtml](http://www.sco.ca.gov/ard/local/locreim/index.shtml)**.

If you have any questions concerning mandated cost reimbursements, please write to us at the address listed for filing claims, send e-mail to **LRSDAR@sco.ca.gov**, or call the Local Reimbursements Section at (916) 324-5729.

Program 245	MANDATED COSTS REDEVELOPMENT AGENCIES TAX DISBURSEMENT REPORTING CLAIM SUMMARY		FORM RA-1
(01) Claimant	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>		Fiscal Year 20__ / 20__
Claim Statistics			
(03) Number of statements prepared for every community redevelopment agency project			
Uniform Cost Allowance			
(04) Uniform Allowance per Statement			
(05) Total Costs			
Cost Reduction			
(06) Less: Offsetting Savings			
(07) Less: Other Reimbursements			
(08) Total Claimed Amount			

Program 245	REDEVELOPMENT AGENCIES TAX DISBURSEMENT REPORTING	FORM RA-1
	CLAIM SUMMARY	
	Instructions	

- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.
- Form RA-1 must be filed for a reimbursement claim. Do not complete form RA-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form RA-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Enter the number of statements prepared for every community redevelopment agency project.
- (04) Enter the uniform cost allowance for the fiscal year of claim.
- (05) Enter the product of line (03) times line (04).

Fiscal Year**Uniform Allowance**

2004-05

\$26.14

- (06) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (07) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (08) Total Claimed Amount. From Total Costs, line (05), subtract the sum of Offsetting Savings, line (06), and Other Reimbursements, line (07). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 219	MANDATED COSTS OPEN MEETINGS ACT/BROWN ACT REFORM (LOCAL AGENCIES) COMPONENT/ACTIVITY COST DETAIL			FORM BAR-2F
(01) Claimant		(02) Fiscal Year		
(03) Department				
(04) Flat-Rate Reimbursement Option: Complete columns (a) through (d).				
(a)	(b)	(c)	(d)	
Meeting Type or Name	Uniform Cost Allowance \$124.64 for 04-05	Number of Agendas	Total (b) x (c)	
(05) Total <input type="text"/> Subtotal <input type="text"/> Page: ___ of ___				

Program 219	OPEN MEETINGS ACT/BROWN ACT REFORM (LOCAL AGENCIES) COMPONENT/ACTIVITY COST DETAIL Instructions	FORM BAR-2F
------------------------------	--	------------------------------

Complete form BAR-2F when calculating agenda costs using the Flat-Rate Option.

Please note that all meetings of the same type or name in a given fiscal year may be claimed using only one basis.

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year in which costs were incurred.
- (03) Department. Enter the name of the department that prepared and posted the brief agendas. A separate form BAR-2F should be prepared for each department.
- (04) Flat-Rate Reimbursement Option.
 - (a) Meeting Type or Name. Enter the type or name of the meeting. Only one entry per meeting type or name is needed.
 - (b) Uniform Cost Allowance. Enter the uniform cost allowance for the fiscal year of the claim.

Fiscal Year	Uniform Cost Allowance
2004-05	\$124.64

f/ May Revision Forecast, April 2005

Source: US Department of Commerce, Bureau of Economic Analysis

Updated: April 28, 2005

- (c) Number of Agendas. Enter the number of agendas that were prepared for each meeting type or name listed in column (a).
- (d) Total. Multiply the Uniform Cost Allowance, column (b), by the Number of Agendas, column (c).

For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office upon request.

- (05) Total line (04), column (d), and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Carry forward the totals from line (05), column (d) to form BAR-1, line (10).

Program 018	MANDATED COSTS SENIOR CITIZENS PROPERTY TAX POSTPONEMENT CLAIM SUMMARY	FORM SCPT-1
(01) Claimant	(02) Type of Claim Fiscal Year Reimbursement <input type="checkbox"/> 20___/20___ Estimated <input type="checkbox"/> Entitlement <input type="checkbox"/>	
Claim Statistics		
(03) Number of Certificates of Eligibility		
(04) Number of Notices of Liens		
(05) Number of Releases of Liens		
(06) Total Number of Documents		
Reimbursement Rate		
(07) Unit Cost: 2004-05 Reimbursement Claim: \$13.08		
(08) Total Cost [Line (06) x line (07)]		
Cost Reduction		
(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount [Line (08) - {(line (09) + line (10))}]		

Program 018	SENIOR CITIZENS PROPERTY TAX POSTPONEMENT CLAIM SUMMARY Instructions	FORM SCPT-1
------------------------------	---	------------------------------

- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement, Estimated, or Entitlement, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
- Form SCPT-1 must be filed for a reimbursement claim. Do not complete form SCPT-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form SCPT-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Enter the total number of Certificates of Eligibility deposited during the fiscal year claimed. Include only those documents that have been filed and sent to the State Controller's Office during the fiscal year.
- (04) Enter the total number of Notices of Liens completed for senior citizens who obtained a Senior Citizen Tax Postponement Lien on a particular parcel for the first time. Claim only those documents that have been filed and sent to the State Controller's Office during the fiscal year.
- (05) Enter the total number of Releases of Liens completed for senior citizens who obtained a Senior Citizen Tax Postponement Lien on a particular parcel for the first time. Claim only those documents that have been filed and sent to the State Controller's Office during the fiscal year.
- (06) Add total number of documents from lines (03), (04), and (05).
- (07) Enter the appropriate unit cost rate given for the fiscal year in which costs were incurred or are to be incurred.
- (08) Multiply Total Number of Documents, line (06), by Unit Cost, line (07).
- (09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any local agency source (i.e., service fees collected, federal funds, other state funds, etc.), which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.
- If you are filing an Entitlement Claim, subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Cost, line (08). Enter the difference on this line and carry forward to form FAM-43, line (09), (10), or (11) as appropriate.

Program 090	MANDATED COSTS UNITARY COUNTYWIDE TAX RATE CLAIM SUMMARY	FORM CTR-1			
(01) Claimant		(02) Type of Claim Fiscal Year Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/> 20__/20__			
Claim Statistics					
(03) (a) Total cost of preparing and mailing tax bills to properties in the 1986-87 fiscal year which were subsequently identified for assessment utilizing a unitary tax rate					
(b) Number of unitary tax bills mailed in the fiscal year of claim					
Direct Costs	Object Accounts				
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Fixed Assets	(e) Total
1. Tax Bill Issuance					
2. Annual Compilation of Tax Rates					
3. Tax Roll Processing					
4. Allocation Formulas and Revenue Distribution					
5. Error Corrections					
6. Research and Explanations					
(05) Total Direct Costs					
Indirect Costs					
(06) Indirect Cost Rate [From ICRP]					%
(07) Total Indirect Costs [Line (06) x line (05)(a)] or [line (06) x {line (05)(a) + line (05)(b)}]					
(08) Total Direct and Indirect Costs [Line (05)(e) + line (07)]					
Cost Reduction					
(09) 1986-87 Base Year Cost [From line (03)(a)]					
(10) Change in the Implicit Price Deflator [Enter 1.630 for 2004-05 F.Y.]					
(11) Subtotal [Multiply line (09) by line (10)]					
(12) Increased Costs [Subtract line (11) from line (08)]					
(13) Less: Offsetting Savings					
(14) Less: Other Reimbursements					
(15) Total Claimed Amount [Line (12) - {line (13) + line (14)}]					

Program 090	UNITARY COUNTYWIDE TAX RATE CLAIM SUMMARY Instructions	FORM CTR-1
------------------------------	---	-----------------------------

- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
 From CTR-1 must be filed for a reimbursement claim. Do not complete form CTR-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form CTR-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) (a) Enter the total cost of preparing and mailing tax bills to properties in the 1986-87 fiscal year were subsequently identified for assessment utilizing a unitary tax rate.
 (b) Enter the number of unitary tax bills mailed in the fiscal year of claim.
- (04) Reimbursable Components. For each reimbursable component, enter the totals from form CTR-2, line (05), columns (d), (e), (f), and (g) to form CTR-1, block (04), columns (a), (b), (c), and (d) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (e).
- (06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an ICRP. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim.
- (07) Total Indirect Costs. If the 10% flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If an ICRP is submitted and both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(e), and Total Indirect Costs, line (07).
- (09) Enter the amount from line (03)(a), the 1986-87 Base Year Cost.
- (10) Change in the Implicit Price Deflator. Enter the adjustment factor of 1.630 for the 2004-05 fiscal year.
- (11) Subtotal. Multiply line (09) by line (10).
- (12) Increased Costs. Subtract line (11) from line (08).
- (13) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (14) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source, (i.e., service fees collected, federal funds, other state funds, etc.) which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (15) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (13), and Other Reimbursements, line (14), from Increased Costs, line (12). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

METHOD OF REIMBURSEMENT COMPUTATION
Chapter 704, Statutes of 1975, Voters Registration Procedures
2004-05 Fiscal Year Costs

**FORM
VRP-1**

County of _____

To complete this form, indicate the number of voters' affidavits processed by source and total in Part I. and compute the county's reimbursement using the formula described in Part II.

I. Affidavits processed by source:

a. Number of affidavits processed by the MAIL
(Through postal service)

b. Number of affidavits received over the counter

c. Number of affidavits received through the
Official Deputy Registration

Total number of affidavits processed

II. Formula for computing the reimbursement:

a. Total number of affidavits processed
(Above)

b. Enter the county reimbursement factor.
Refer to the schedule on Form VRP-2, entitled
"2004-05 Reimbursement Factors by County -
Amount Per Affidavit."

\$ _____

III. Total 2004-05 Reimbursement Claimed
(Multiply IIa. times IIb.)

\$ _____

VOTERS REGISTRATION PROCEDURES 2004-05 REIMBURSEMENT FACTORS BY COUNTY AMOUNT PER AFFIDAVIT PROCESSED				FORM VRP-2
COUNTY	AMOUNT PER AFFIDAVIT	COUNTY	AMOUNT PER AFFIDAVIT	
Alameda	0.451	Orange	0.406	
Alpine	2.794	Placer	0.887	
Amador	2.794	Plumas	2.794	
Butte	0.989	Riverside	0.451	
Calaveras	2.794	Sacramento	0.451	
Colusa	2.794	San Benito	2.794	
Contra Costa	0.451	San Bernardino	0.451	
Del Norte	2.794	San Diego	0.406	
El Dorado	1.041	San Francisco	0.451	
Fresno	0.989	San Joaquin	0.887	
Glenn	2.794	San Luis Obispo	0.887	
Humboldt	1.041	San Mateo	0.887	
Imperial	2.794	Santa Barbara	0.887	
Inyo	2.794	Santa Clara	0.406	
Kern	0.989	Santa Cruz	0.887	
Kings	2.794	Shasta	1.041	
Lake	2.794	Sierra	2.794	
Lassen	2.794	Siskiyou	2.794	
Los Angeles	0.406	Solano	0.887	
Madera	2.794	Sonoma	0.887	
Marin	0.887	Stanislaus	0.887	
Mariposa	2.794	Sutter	2.794	
Mendocino	2.794	Tehama	2.794	
Merced	1.041	Trinity	2.794	
Modoc	2.794	Tulare	0.887	
Mono	2.794	Tuolumne	2.794	
Monterey	0.887	Ventura	0.887	
Napa	1.041	Yolo	1.041	
Nevada	1.041	Yuba	2.794	